

STATE OF TENNESSEE

Office of the Attorney General

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August 10, 2004

Honorable Pat Miller
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: Docket 01-00704, United Cities Gas/Atmos Incentive Plan Account Audit

Dear Chairman Miller:

On July 30, the Consumer Advocate and Protection Division of the Office of the Attorney General filed the Direct Testimony of Daniel W. McCormac. Due to unforeseen circumstances, Mr. McCormac was not able to provide an affidavit on the day it was filed. Enclosed is an original and thirteen copies of Mr. McCormac's affidavit certifying that the Direct Testimony filed is his own. Kindly file the attached in the above referenced dockets. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy C. Phillips".

Timothy C. Phillips
Assistant Attorney General
(615)741-8700

Enclosures

cc: All Parties of Record

77705

BEFORE THE TENNESSEE REGULATORY AUTHORITY

AT NASHVILLE, TENNESSEE

IN RE: UNITED CITIES GAS COMPANY, a Division of ATMOS ENERGY CORPORATION COMPANY, INCENTIVE PLAN ACCOUNT (IPA) AUDIT

DOCKET NO. 01-00704

AFFIDAVIT

I, Daniel W. McCormac, Coordinator of Analysts for the Consumer Advocate and Protection Division of the Attorney General's Office, hereby certify that my Direct Testimony filed on July 30th, 2004 represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division. Due to unforeseen circumstances, I was unable to submit an affidavit with the testimony on the day it was filed.

Daniel W. McCormac
DANIEL W. McCORMAC

Sworn to and subscribed before me
this 10th day of August, 2004.

Erin Knight
NOTARY PUBLIC
My Commission Expires: 9-22-07